

COUNTY OF YORK, VIRGINIA
Statement of Activities
For the Year Ended June 30, 2003

Functions/Programs	Program Revenues				Net (Expenses) Revenue and Changes in Net Assets				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-type Activities	Total	School Board	Industrial Development Authority
Primary government:									
Governmental activities:									
General government	\$ 2,296,066	\$ 268	\$ 47,340	\$ 50,000	\$ (2,198,458)	\$ -	\$ (2,198,458)	\$ -	\$ -
Judicial services	3,212,652	724,657	862,355	-	(1,625,640)	-	(1,625,640)	-	-
Public safety	15,408,525	93,295	2,905,774	-	(12,409,456)	-	(12,409,456)	-	-
Environmental and development services	2,541,461	705,600	14,980	-	(1,820,881)	-	(1,820,881)	-	-
Finance and planning	6,648,862	72,991	317,165	-	(6,258,706)	-	(6,258,706)	-	-
Education	40,141,165	76,316	590,768	-	(39,474,081)	-	(39,474,081)	-	-
Human services	6,478,473	92,189	3,394,631	-	(2,991,653)	-	(2,991,653)	-	-
General services	4,538,973	31,925	654	-	(4,506,394)	-	(4,506,394)	-	-
Community services	3,014,739	459,413	1,219,665	-	(1,335,661)	-	(1,335,661)	-	-
Interest and fiscal charges on noncurrent debt	2,564,368	-	-	-	(2,564,368)	-	(2,564,368)	-	-
Total governmental activities	86,845,284	2,256,654	9,353,332	50,000	(75,185,298)	-	(75,185,298)	-	-
Business-type activities:									
Sanitary District No. 2	451,938	-	-	-	-	(451,938)	(451,938)	-	-
Solid Waste	3,999,337	3,006,241	-	-	-	(993,096)	(993,096)	-	-
Sewer Utility	5,130,185	6,811,936	-	2,938,340	-	4,620,091	4,620,091	-	-
Yorktown Revitalization	36,444	4	-	-	-	(36,440)	(36,440)	-	-
Nonmajor enterprise funds	2,890,326	1,028,343	-	332,364	-	(1,529,619)	(1,529,619)	-	-
Total business-type activities	12,508,230	10,846,524	-	3,270,704	-	1,608,998	1,608,998	-	-
Total primary government	\$ 99,353,514	\$ 13,103,178	\$ 9,353,332	\$ 3,320,704	(75,185,298)	1,608,998	(73,576,300)	-	-
Component units:									
School Board	\$ 85,338,099	\$ 2,427,724	\$ 45,670,293	\$ 1,188,266	-	-	-	(36,051,816)	-
Industrial Development Authority	953,335	274,737	-	312,861	-	-	-	-	(365,737)
Total component units	\$ 86,291,434	\$ 2,702,461	\$ 45,670,293	\$ 1,501,127	-	-	-	(36,051,816)	(365,737)
General revenues:									
Taxes:									
Property taxes					57,677,520	-	57,677,520	-	-
Local sales and use taxes					5,783,873	-	5,783,873	-	-
Hotel and motel room taxes					1,830,095	-	1,830,095	-	-
Restaurant food taxes					3,146,992	-	3,146,992	-	-
Business license taxes					3,753,613	-	3,753,613	-	-
Motor vehicle licenses					1,186,793	-	1,186,793	-	-
Franchise taxes					567,661	-	567,661	-	-
Taxes on recordation and wills					1,190,722	-	1,190,722	-	-
Emergency telephone service taxes					780,394	-	780,394	-	-
Other local taxes					623,136	-	623,136	-	-
Payment from primary government					-	-	-	37,698,293	662,300
Shared intergovernmental revenues					-	-	-	7,291,952	-
Non-revenue receipts					-	-	-	47,486	-
Unrestricted investment earnings					649,878	140,400	790,278	580,480	13,003
Miscellaneous					672,757	38,206	710,963	77,391	-
Transfers					(2,384,634)	2,384,634	-	-	-
Total general revenues and transfers					75,478,800	2,563,240	78,042,040	45,695,602	675,303
Change in net assets					293,502	4,172,238	4,465,740	9,643,786	309,566
Net assets, beginning - as restated					34,585,628	74,809,698	109,395,326	101,841,404	567,953
Net assets, ending					\$ 34,879,130	\$ 78,981,936	\$ 113,861,066	\$ 111,485,190	\$ 877,519

The accompanying notes are an integral part of the basic financial statements.